IAP15 Rec'd PCT/PTO 13 APR 2006

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re U.S. Patent Application of)
YAMAGIWA et al.)
Application Number: To be assigned)
Filed: Concurrently Herewith)
For: SOUND ABSORBING STRUCTURE)
Attorney Docket No. SANK.0007)

Commissioner of Patents P.O. Box 1450 Alexandria, VA 22313-1450

PRELIMINARY AMENDMENT

Sir:

Applicant has amended the claims in order to eliminate the multiple dependent claims in accordance with standard U.S. practice. Prior to an examination on the merits, please amend the above-identified application as follows: